

New law clarifies that the local sales and use tax exemption for certain purchases, leases, or repairs by qualifying radiation therapy treatment centers is permissive rather than mandatory.

Existing law provides for a state sales and use tax exemption for the amounts paid by qualifying radiation therapy treatment centers on the purchase, lease, or repair of capital equipment and software used to operate capital equipment. Existing law defines "capital equipment" as tangible personal property eligible for depreciation for federal income tax purposes that is used in the diagnosis or treatment of cancer patients. Capital equipment shall include linear accelerators, PET/CT scanners, imaging devices, and software necessary to operate capital equipment.

Existing law defines a "qualifying radiation therapy center" as a radiation therapy center which is also a nonprofit organization which maintains a joint accreditation with a state university by the Commission on Accreditation of Medical Physics Educational Programs, Inc. (CAMPEP) for a graduate medical physics program and which provides facilities and personnel for use for a joint CAMPEP-accredited graduate medical physics program for research, teaching, and clinical training for graduate students and the Biomedical Research Foundation in Shreveport, La.

Existing law authorizes any political subdivision to elect to grant this exemption; however, this exemption was erroneously listed as a mandatory exemption in the Uniform Local Sales Tax Code.

New law retains existing law but clarifies this exemption in the Uniform Local Sales Tax Code as a permissive local sales and use tax exemption rather than a mandatory one.

Effective August 15, 2010.

(Adds R.S. 47:337.10(N); Repeals R.S. 47:337.9(D)(30))